IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

WEDNESDAY, THE 7TH MARCH ,2007 / 16TH PHALGUNA, 1928

WA.No. 601 of 2007
(AGAINST THE ORDER IN WPC.5677/2007 Dated 20/02/2007)
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APPELLANT/PETITIONER:

M/S.AUGUSTAN TEXTILE COLOURS LTD.,
C1-110(1-7), MALAMPUZHA ROAD, CHADAYANKALAI,
KANJIKODE WEST P.O., PALAKKAD, KERALA 678 623.
REPRESENTED BY ITS MANAGER (P & A)
MR.P.M.JEEJO.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS/RESPONDENTS:
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1. DIRECTOR OF INDUSTRIES,
GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.

2. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY (TAXATION), SECRETARIAT,
THIRUVANANTHAPURAM.

BY SPL. GOVERNMENT PLEADER FOR TAXES SRI.V.V.ASHOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION

ON 07/03/2007, THE COURT ON THE SAME DAY DELIVERED THE

FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A. NO. 601 OF 2007

Dated this the 7th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

This appeal arises from the interim order passed in W.P.(C) No.5677 of 2007. The Government had sanctioned the appellant exemption from works contract tax on processing of fabrics like bleaching and dyeing etc. by Ext.P2 order. However, the Government have subsequently withdrawn the exemption granted, as seen from Ext.P3. The learned Single Judge ordered that Ext.P3 would operate only prospectively. According to the appellant, Ext.P3 is arbitrary and passed without application of mind.

2. After hearing counsel on both sides, we are inclined to grant stay of Ext.P3 order so far as the appellant is concerned. We make it clear that this order will be confined to the appellant/petitioner alone. The interim order passed by the learned Single Judge is modified accordingly.

3. The Registry is directed to post the writ petition for hearing during the first week of April, 2007.

The writ appeal is disposed of as above.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007